## ABSTRACT OF THE DISCLOSURE

A magnetic encoder which is used in a wheel bearing, that forms a pulse train by virtue of a magnetic force, and generates a code, comprises a magnetic ring, a reinforcing ring, and a protecting cover. The magnetic ring is fixed to the reinforcing ring and circumferentially magnetized with alternate S poles and N poles. The protecting cover is made of a non-magnetic material and covers the magnetic ring. A plural number of welds are provided between an end part and/or end parts on a radial inner circumferential side and/or a radial outer circumferential side of the protecting cover, and the reinforcing ring.